

Tax department / april 2026

Mandatory electronic invoicing, greater control and reporting, and new obligations for companies

The regulation — still pending approval — on electronic invoicing will bring a change to the day-to-day operations of companies and professionals. The objective is clear: to **generalize the use of electronic invoices in B2B transactions, without this replacing or exempting compliance with the obligations arising from Verifactu or from SIF systems.**

WHO WILL IT AFFECT?

The obligation will apply to **transactions carried out between business owners and professionals**, where both parties act as such and have their place of economic activity or permanent establishment in Spain.

In other words, it will affect the ordinary flow of **B2B** invoicing and, therefore, a very significant part of the commercial operations of most companies.

WHEN WILL IT COME INTO FORCE?

The entry into force will be gradual. **First**, it will affect **business owners whose turnover exceeds 8 million euros**, for whom the obligation will become **enforceable 12 months after the regulation enters into force (which is still pending approval)**. For all other business owners and professionals, application will come later.

In addition, certain reporting obligations where the recipient is an **individual or a pass-through entity with net turnover equal to or below 8 million euros will be delayed by an additional 12 months.**

HOW WILL IT WORK?

The regulation establishes the so-called **Spanish Electronic Invoicing System**, made up of private electronic invoice exchange platforms and the Public Electronic **Invoicing Solution**, managed by the Spanish Tax Agency (AEAT).

Invoices may be **issued and received through either of these channels**. However, where private platforms are used, it will be mandatory to **simultaneously** send a copy to the **public solution**, so that it can be incorporated into the General Repository of **Electronic Invoices issued in Spain**.

In addition, invoices issued through private platforms must bear a **qualified electronic signature**.

NEW OBLIGATION: REPORTING THE STATUS OF THE INVOICE

The main new development lies in the obligation to communicate what happens to the invoice once it has been received.

The **recipient must inform the issuer whether the invoice has been accepted or rejected**, as well as whether it has been **paid in full**, indicating in each case the corresponding date. The recipient may also voluntarily report partial **acceptance or rejection and partial payment**. In turn, those same statuses must be communicated to the public invoicing solution, together with the payment due date.

These communications must be made within **four business days**, which reinforces the idea that invoice management will now require ongoing monitoring.